

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON, D. C. 20224

Industry Circular No. 67-12

October 11, 1967

TEMPORARY REGULATIONS TRANSFERRED TO PERMANENT REGULATIONS

Proprietors of bonded wine cellars,
brewers, and others concerned:

This industry circular is issued to tell you about Treasury Decision 6930 which was published in the Federal Register of October 5, 1967. This Treasury decision, which becomes effective December 1, 1967, transfers the temporary taxpayment provisions of Subparts X and Y of 26 CFR Part 170, Miscellaneous Regulations Relating to Liquor, to permanent regulations in 26 CFR Part 240, Wine, and 26 CFR Part 245, Beer. Subpart X, Temporary Regulations Respecting the Filing of Tax Returns by Proprietors of Bonded Wine Cellars, and Subpart Y, Temporary Regulations Respecting the Filing of Tax Returns by Brewers, which were issued in Treasury Decision 6848, effective September 24, 1965, are revoked by the new Treasury decision.

We wish to make it clear that this transfer of temporary provisions to permanent regulations does not require any action regarding your present procedures or qualification, including bonds and consents of surety. If you are qualified to file returns and pay tax on either a 3-day or extended deferral basis on the date immediately preceding the effective date of Treasury Decision 6930, you continue to be qualified to do so as of the effective date of that Treasury decision.

Inquiries regarding this circular should refer to its number and be addressed to your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

A handwritten signature in cursive script that reads "Harold A. Serr".

Harold A. Serr
Director, Alcohol and Tobacco Tax Division